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RECEIVED

MAY 03 2011

PUBLIC SERVICE COMMISSION

VIA OVERNIGHT MAIL

May 2, 2011

Mr. Jeff Derouen, Executive Director Kentucky Public Service Commission 211 Sower Boulevard Frankfort, Kentucky 40602

Re: <u>Case No. 2011-00042</u>

Dear Mr. Derouen:

This is to advise the Commission that the Kentucky Industrial Utility Customers, Inc. will not be filing testimony in the above-referenced proceeding.

By copy of this letter, all parties listed on the attached Certificate of Service been served. Please place this document of file.

Very Truly Yours,

David F. Boehm, Esq.

BOEHM, KURTZ & LOWRY

DFB/kew

Cc: Certificate of Service

Richard G. Raff, Esq.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by electronic mail (when available) or by mailing a true and correct copy by regular ordinary U.S. mail, unless other noted, this 2nd day of May, 2011 to the following:

David F. Boehm, Esq.

Lawrence W Cook Assistant Attorney General Office of the Attorney General Utility & Rate 1024 Capital Center Drive Suite 200 Frankfort, KY 40601-8204

Honorable Mark R Overstreet Attorney at Law Stites & Harbison 421 West Main Street P. O. Box 634 Frankfort, KY 40602-0634